



## QUARTERLY MANAGEMENT REPORT INSTRUCTIONS

### General Purpose

The purpose of the departmental quarterly performance report is to provide a consolidated reporting mechanism, eliminating the need for multiple reporting of the same information. The report will provide the following advantages:

- Link key elements of strategic management in a single report
- Give upper management a snapshot of Departmental performance
- Provide indicators of departmental strengths and opportunities for improvement

*The report should be succinct and tailored to fit unique department needs and circumstances.*

### I. Performance Initiatives

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Directors should agree on the key initiatives to be reported in concert with their Assistant County Manager.

Check the box(es) indicating whether this initiative is related to a strategic plan goal/objective, your business plan, budgeted service improvements, customer service improvements, workforce development/training, audit responses, etc. (See below)

- Strategic Plan/Business Plan Initiatives – provide the Strategic Area/Goal-Outcome identifier provided by the Office of Strategic Business Management (OSBM) and used in your business plans (e.g., ED1-2).
- Budgeted Priorities – service improvement initiatives as adopted from the Manager's proposed budget as well as additional Mayor's and BCC priorities adopted in the current budget.
- Customer Service Initiatives – provide initiatives that address developing standards for providing and measuring customer service & satisfaction, applying technology as a means to provide self service to the public, developing the workforce with customer service tools and training, educating our customers so that they are aware of the services we provide, and continuing to solicit feedback about what the customer truly wants.
- Workforce Development Initiatives– provide training, professional development and personnel development initiatives
- Audit Response Initiatives – initiatives underway in response to external auditor management comments or internal audit recommendations
- Other initiatives as defined with your Assistant County Manager

Provide supporting performance measures if appropriate (in graph format where possible) in the box along with the status of the initiative. You must submit the measures included in your business plan as well as any others previously included in OSBM's Quarterly Performance Report.

- Where possible, graphs should reflect 2 prior years of actual data as well as performance data by quarter for the current year
- Performance data for the quarter may include measures for the quarter only, may be cumulative for the year-to-date, or may show both. Review your business plan and discuss with your Assistant County Manager and OSBM Budget Analyst to determine the appropriate presentation format.
- Provide an explanatory note for any significant anomalies/variances.

Note that Budgeted Service Improvements and Efficiencies are to be included in this Initiatives Section of the report. They should not be submitted as a separate attachment and should not be repeated more than once in the report.

The space available for each initiative can be expanded if needed, especially when graphs are inserted.

## **II. Personnel Status**

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Provide the number of actual full-time filled positions as of the end of the prior fiscal year as well as the number of budgeted personnel positions for the current fiscal year and the number of filled and vacant positions as of the end of each quarter.

Depending on the department, it may be appropriate to provide additional detail regarding the number of budgeted and actual full-time positions. For example, Public Safety Departments should report the sworn versus non-sworn personnel separately and Departments with significant part-time, temporary or seasonal help should report these separately. Work with your Assistant County Manager to determine additional personnel detail required.

The number of individuals in temporary positions on a long-term basis must be provided. Departments should work with their Assistant County Managers to determine the appropriate "long-term" period.

## **III. Financial Performance**

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Budgeted, actual and projected revenues should be reported in the format provided for the time periods indicated and must tie to FAMIS.

Major revenue categories should be delineated. Expenditures may be reported by activity as contained in your budget or may be reported by category (personnel, operating and capital). Budgeted expenses for each quarter must be equal to one quarter of the annual budget. Departments may wish to break out revenues and expenditures separately for each fund. Please work with your Assistant County Manager and OSBM to determine these funds.

Variances of more than 10 percent for quarters 1, 2 and 3 and 5 percent for quarter 4 must be explained in the notes. 10 percent and 5 percent variances to be explained are in relation to the "percent of the annual budget". For example:

- Quarter 1 – provide an explanation when the “percent of annual budget” is less than 15% or greater than 35%

- Quarter 2 - provide an explanation when the “percent of annual budget” is less than 40% or greater than 60%
- Quarter 3 - provide an explanation when the “percent of annual budget” is less than 65% or greater than 85%
- Quarter 4 - provide an explanation when the “percent of annual budget” is less than 95% or greater than 105%

Discuss impact of significant in-kind services provided, and provide status of aged receivables at 30-60-90-+ days and those scheduled for write-off, if applicable.

Each quarter, Departments with proprietary funds (i.e. those outside the general fund) should provide a projection of ***year-end*** pooled cash for each proprietary fund. Future quarters should be left blank in the report. Work with your budget analyst to confirm which funds should be reported.

#### **IV. Department Director Review**

All Department Directors must certify a statement regarding the general financial health of the Department, noting any exceptions and deviations which may prohibit you from meeting the general statement. Work with OSBM and your Assistant County Manager in noting the exceptions and deviations for your Department.

The statement of projection and outlook provided in the template must not be modified. Instead exceptions should be noted in the space provided below the statement.

Directors must sign the report indicating review and agreement with the entire report and the statement of financial health.

#### **Submittal Process and Due Dates**

Reports must be sent directly to your Assistant County Manager with an ***electronic copy*** to your OSBM budget analyst. The report is due at the end of January, April, July and October.

All reports will be converted to a pdf file for posting on the Metronet and will need to be able to stand alone without attachments. Therefore Departments should submit the final page with the electronic signature of the Department Director (or a pdf file of that page).

# Quarterly Report Checklist

## Prior to submitting your Quarterly Report...

- Ensure the department's name and reporting period shows on each report page header.
- Ensure all departmental key initiatives (as defined in the instructions) are included; note that the initiatives to be included may change as departmental business plans are updated.
- Ensure, for each and every initiative, that the appropriate "type of initiative" is indicated; business/strategic plan initiatives should include the Goal-Outcome identifiers (eg. ED1-3, NU4-2, RC3-4, etc).
- Ensure that large budget variances in the Financial Summary section are explained.
- Ensure that the Table of Contents on the front page is included and correct
- Ensure that the department director's signature appears on the final page
- Ensure that, in addition to submitting to the ACM, an electronic copy is emailed to the budget analyst (or that the appropriate steps are taken to post the report to the web).